

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions, which additional taxes must also be approved by the voters.

Existing law (R.S. 33:2721.6) authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total of 4% in a parish or municipality (excluding state and law enforcement district taxes).

New law authorizes the governing authority of Tensas Parish, subject to voter approval, to levy an additional sales and use tax not to exceed 3/4 of 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or existing law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the parish or any other political subdivision.

New law authorizes the use of the proceeds for such lawful purposes as are determined by the parish governing authority, including the funding of a portion thereof into bonds as provided by law.

New law provides that the tax shall be levied by ordinance of the Tensas Parish governing authority. Provides that the tax shall be levied upon the sale at retail, the use, lease, or rental, consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the parish. Further provides that the ordinance imposing the tax shall not be adopted until the imposition of the tax is approved by a majority of those voters of the parish voting on the proposition at an election.

New law further provides that the tax shall be collected at the same time and in the same manner as set forth in existing law.

Effective upon signature of governor (May 20, 1999).

(Adds R.S. 33:2721.12)